

**YELLOWSTONE COUNTY BOARD OF COUNTY COMMISSIONERS**

Resolution No. 24-09

**A RESOLUTION AMENDING THE MILL LEVY FOR THE STATE EQUALIZATION, COUNTY HIGH SCHOOL EQUALIZATION AND COUNTY ELEMENTARY EQUALIZATION MILL LEVY AUTHORITY FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024**

**WHEREAS**, the Department of Revenue has indicated the number of mills that the board of county commissioners shall levy upon all property in the state and has determined that the ad valorem tax for Fiscal Year 2024 for the State Equalization Aid is 40.00 mills, the County Elementary Equalization Levy is 33.00 mills, the High School Equalization Levy is 22.00 mills, and the Vocational and Technical Education Levy is 1.5 mills; and,

**WHEREAS**, Section 15-10-420(8), MCA states The department shall calculate, on a statewide basis, the number of mills to be imposed for purposes of 15-10-109, 20-9-331, 20-9-333, 20-9-360, and 20-25-439. However, the number of mills calculated by the department may not exceed the mill levy limits established in those sections. The mill calculation must be established in tenths of mills. If the mill levy calculation does not result in an even tenth of a mill, then the calculation must be rounded up to the nearest tenth of a mill; and,

**WHEREAS**, The Montana Department of Revenue performed the calculation under 15-10-420, MCA, and reported that the levy authority for FY2024 is 79.2 mills; and

**WHEREAS**, the Montana Supreme Court issued an Order stating that the Department of Revenue may continue to determine statewide mills by carrying forward any mills exceeding the cap in one year and require counties to apply those mills to reach the cap; and

**WHEREAS**, The Board of County Commissioners must modify the levy to comply with the court order of the Montana Supreme Court and to comply with the State of Montana/Department of Revenue's request to levy 96.5 statewide mills.

**NOW THEREFORE BE IT RESOLVED** by the Yellowstone County Board of County Commissioners that an additional 17.3 additional mills must be fixed for the State Equalization Aid Levy for a total of 96.5 mills, as determined by the Montana Department of Revenue, for Fiscal Year 2024 are hereby fixed.

Passed and adopted by the Board of County Commissioners of Yellowstone County, Montana this 30<sup>th</sup> day of January, 2024.

BOARD OF COUNTY COMMISSIONERS  
YELLOWSTONE COUNTY, MONTANA

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John Ostlund, Chair

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Mark Morse, Member

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Donald W. Jones, Member

ATTEST:

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Jeff Martin, Clerk and Recorder